

**REPORT OF THE AUDIT OF THE
GRAVES COUNTY
SHERIFF**

**For The Year Ended
December 31, 2003**



**CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS
www.auditor.ky.gov**

**105 SEA HERO ROAD, SUITE 2
FRANKFORT, KY 40601-5404
TELEPHONE (502) 573-0050
FACSIMILE (502) 573-0067**

EXECUTIVE SUMMARY
AUDIT EXAMINATION OF THE
GRAVES COUNTY SHERIFF

For The Year Ended
December 31, 2003

The Auditor of Public Accounts has completed the Graves County Sheriff's audit for the year ended December 31, 2003. Based upon the audit work performed, the financial statement presents fairly, in all material respects, the revenues, expenditures, and excess fees in conformity with the regulatory basis of accounting.

Financial Condition:

Excess fees increased by \$64,270 from the prior year, resulting in excess fees of \$64,303 as of December 31, 2003. Revenues increased by \$287,581 from the prior year and expenditures increased by \$223,311. As of the audit date, the Sheriff still owes excess fees of \$10,001 for 2001, \$33 for 2002 and \$46,507 for 2003 for a total of \$56,541.

Debt Obligations:

Total debt principal as of December 31, 2003, was \$190,601. Future collections of \$206,298 are needed over the next four years to pay all debt principal and interest.

Report Comments:

- The Sheriff Should Remit \$56,541 In Excess Fees To The Fiscal Court
- The Sheriff Should Advertise For Bids For Any Purchases Of \$20,000 Or More
- The Sheriff Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral To Protect Deposits
- The Sheriff Should Maintain Complete and Accurate Accounting Records
- The Sheriff Should Establish Separate Bank Accounts For Forfeited Property And Drug Awareness
- The Sheriff's Office Lacks Adequate Segregation Of Duties

Subsequent Event:

In September 2004, the Graves County Sheriff's Office refinanced the debt obligation noted above for \$159,388 at an interest rate of 5%. Some vehicles were wrecked and insurance claims were filed. The insurance proceeds were paid on the note before refinancing.

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CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Tony Smith, Graves County Judge/Executive
Honorable John Davis, Graves County Sheriff
Members of the Graves County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of revenues, expenditures, and excess fees - regulatory basis of the County Sheriff of Graves County, Kentucky, for the year ended December 31, 2003. This financial statement is the responsibility of the County Sheriff. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the County Sheriff's office prepares the financial statement on a regulatory basis of accounting that demonstrates compliance with the laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues, expenditures, and excess fees of the County Sheriff for the year ended December 31, 2003, in conformity with the regulatory basis of accounting.

In accordance with Government Auditing Standards, we have also issued our report dated September 13, 2005, on our consideration of the County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.



The Honorable Tony Smith, Graves County Judge/Executive
Honorable John Davis, Graves County Sheriff
Members of the Graves County Fiscal Court

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following report comments:

- The Sheriff Should Remit \$56,541 In Excess Fees To The Fiscal Court
- The Sheriff Should Advertise For Bids For Any Purchases Of \$20,000 Or More
- The Sheriff Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral To Protect Deposits
- The Sheriff Should Maintain Complete and Accurate Accounting Records
- The Sheriff Should Establish Separate Bank Accounts For Forfeited Property And Drug Awareness
- The Sheriff's Office Lacks Adequate Segregation Of Duties

This report is intended solely for the information and use of the County Sheriff and Fiscal Court of Graves County, Kentucky, and the Commonwealth of Kentucky and is not intended to be and should not be used by anyone other than these interested parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen
Auditor of Public Accounts

Audit fieldwork completed -
September 13, 2005

GRAVES COUNTY
JOHN DAVIS, COUNTY SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2003

Revenues

Federal Grants

Tri-County Drug Task Force	\$ 33,890	
Traffic Awareness Program	9,107	
Pennyrile Drug Task Force	7,582	
Highway Safety Program	<u>958</u>	\$ 51,537

State Grants

Kentucky Law Enforcement Foundation Program Fund	30,196
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State Fees For Services:

Finance and Administration Cabinet	\$ 56,219	
Sheriff Security Service	36,812	
Cabinet For Human Resources	<u>3,790</u>	96,821

Circuit Court Clerk:

Fines and Fees Collected	4,410
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Fiscal Court

101,558

County Clerk - Delinquent Taxes

3,282

Commission On Taxes Collected

305,357

Fees Collected For Services:

Auto Inspections	\$ 18,229	
Accident and Police Reports	1,455	
Serving Papers	37,480	
Carrying Concealed Deadly Weapon Permits	4,485	
Transports to Western State Hospital	5,200	
Sheriff's Add-on Fees	43,940	
School Resource Officer	32,053	
Extra Security Services	<u>5,075</u>	147,917

The accompanying notes are an integral part of this financial statement.

GRAVES COUNTY
 JOHN DAVIS, COUNTY SHERIFF
 STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS
 For The Year Ended December 31, 2003
 (Continued)

Revenues (Continued)

Other:

Miscellaneous	\$	7,241	
Auction Sales		19,904	
Insurance Reimbursements		9,652	
Restitution		1,905	
Workman's Compensation		<u>4,696</u>	\$ 43,398

Interest Earned 1,224

Borrowed Money:

State Advancement	\$	154,629	
Bank Note		<u>246,374</u>	<u>401,003</u>

Total Revenues \$ 1,186,703

Expenditures

Operating Expenditures and Capital Outlay:

Personnel Services-			
Deputies' Salaries	\$	349,387	
Part-Time Salaries		77,985	
Other Salaries		<u>4,645</u>	\$ 432,017
Employee Benefits-			
Employer's Share Social Security			35,774
Contracted Services-			
Advertising			172
Materials and Supplies-			
Office Materials and Supplies	\$	6,519	
Uniforms		<u>482</u>	7,001
Auto Expense-			
Gasoline	\$	28,018	
Maintenance and Repairs		26,273	
Transporting		<u>18,351</u>	72,642

The accompanying notes are an integral part of this financial statement.

GRAVES COUNTY
 JOHN DAVIS, COUNTY SHERIFF
 STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS
 For The Year Ended December 31, 2003
 (Continued)

Expenditures (Continued)

Operating Expenditures and Capital Outlay: (Continued)

Other Charges-

Conventions and Travel	\$	2,098	
Dues		1,987	
Postage		2,147	
Carrying Concealed Deadly Weapon Permits		3,930	
Miscellaneous		5,213	
Canine		1,185	
Drug Fund Reimbursements		<u>7,414</u>	\$ 23,974

Capital Outlay-

Office Equipment	\$	9,368	
Vehicles		<u>241,496</u>	250,864

Debt Service:

State Advancement	\$	154,629	
Notes		55,772	
Interest		<u>10,693</u>	<u>221,094</u>

Total Expenditures			<u>\$ 1,043,538</u>
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Net Revenues			\$ 143,165
Less: Statutory Maximum	\$	72,861	
Training Incentive Benefit		<u>6,001</u>	<u>78,862</u>

Excess Fees Due County for 2003			\$ 64,303
Payment to Fiscal Court - January 26, 2004			<u>17,796</u>

Balance Due Fiscal Court at Completion of Audit			<u><u>\$ 46,507</u></u>
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GRAVES COUNTY
JOHN DAVIS, COUNTY SHERIFF
NOTES TO FINANCIAL STATEMENT

December 31, 2003

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of revenues over expenditures to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the County Sheriff as determined by the audit. KRS 134.310 requires the County Sheriff to settle excess fees with the fiscal court at the time he files his final settlement with the fiscal court.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this regulatory basis of accounting revenues and expenditures are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2003 services
- Reimbursements for 2003 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2003

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the County Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

GRAVES COUNTY
 JOHN DAVIS, COUNTY SHERIFF
 NOTES TO FINANCIAL STATEMENT
 December 31, 2003
 (Continued)

Note 2. Employee Retirement System

The county officials and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost-sharing, multiple-employer defined benefit pension plan that covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members.

Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5.0 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 6.34 percent for the first six months and 7.34 percent for the last six months of the year.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information pertaining to CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report which is a matter of public record. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. The Sheriff entered into a written agreement with the depository institution and met requirements (a), (b), and (c) stated above. However, as of November 30, 2003, the collateral and FDIC insurance together did not equal or exceed the amount on deposit, leaving \$340,518 of public funds uninsured and unsecured.

The county official's deposits are categorized below to give an indication of the level of risk assumed by the county official as of November 30, 2003.

	<u>Bank Balance</u>
FDIC insured	\$ 100,000
Collateralized with securities held by pledging depository institution in the county official's name	3,144,482
Uncollateralized and uninsured	<u>340,518</u>
Total	<u>\$ 3,585,000</u>

GRAVES COUNTY
 JOHN DAVIS, COUNTY SHERIFF
 NOTES TO FINANCIAL STATEMENT
 December 31, 2003
 (Continued)

Note 4. Note Payable

The office of the County Sheriff is liable for a secured note payable to First National Bank in the amount of \$190,601. Purpose of the note was to purchase police vehicles. The note matures upon demand and the interest rate is 5.25 percent. The office of the County Sheriff was in compliance with the terms of the agreement as of December 31, 2003.

<u>Year Ending</u>	<u>Interest</u>	<u>Principal</u>
2004	\$ 8,294	\$ 58,790
2005	5,447	61,638
2006	1,934	65,151
2007	<u>22</u>	<u>5,022</u>
	<u>\$ 15,697</u>	<u>\$ 190,601</u>

Note 5. Subsequent Events

In September 2004, the Graves County Sheriff's Office refinanced the above-mentioned note payable. The note was refinanced for \$159,388 at an interest rate of 5%.

Note 6. Grants

During calendar year 2003 the Graves County Sheriff's Office participated in several federal and state grant programs of which the activity was accounted for in the fee account. The Sheriff's Office was in compliance with all related regulation and grant agreements as of December 31, 2003.

Note 7. Special Fund

The Graves County Sheriff's maintains a separate account mainly for drug related activities and some miscellaneous activities. The beginning balance of this account was \$12,791. During calendar year 2003 receipts were \$30,039 and expenditures were \$33,646 leaving an ending balance of \$9,184 as of December 31, 2003.

COMMENTS AND RECOMMENDATIONS

GRAVES COUNTY
JOHN DAVIS, COUNTY SHERIFF
COMMENTS AND RECOMMENDATIONS

For The Year Ended December 31, 2003

STATE LAWS AND REGULATIONS:

The Sheriff Should Remit \$56,541 In Excess Fees To The Fiscal Court

The Sheriff owes \$46,507 in additional excess fees for calendar year 2003 and \$10,034 from prior years for a total of \$56,541 of excess fees due the Fiscal Court as of December 31, 2003. Most of these additional excess fees are due to timing errors incurred by the sheriff's office in posting his receipts and expenditures to the proper fee year. We recommend that the Sheriff pay the fiscal court all excess fees currently due and, in the future, we recommend that he settle his fee account annually with the fiscal court by September 1 as required by KRS 134.310(6).

Sheriff's Response:

Will work with fiscal court to correct this.

The Sheriff Should Advertise For Bids For Any Purchases Of \$20,000 Or More

KRS 424.260 states that no sheriff may enter into a contract, lease, or other agreement for materials, supplies, equipment or contractual services other than professional, involving an expenditure of more than \$20,000 without first making newspaper advertisement for bids. During calendar year 2003 the Sheriff borrowed \$241,496 from the bank to purchase several vehicles. These vehicles were not advertised for bids. We recommend that the Sheriff comply with KRS 424.260 by advertising for bids on all purchases of \$20,000 or more in the future.

Sheriff's Response:

Will follow procedures.

The Sheriff Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral To Protect Deposits

On November 30, 2003, \$340,518 of the Sheriff's deposits of public funds in depository institutions were uninsured and unsecured. According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with Federal Deposit Insurance Corporation insurance, equals or exceeds the amount of public funds on deposit at all times. We recommend that the Sheriff require the depository institution to pledge or provide collateral in an amount sufficient to secure deposits of public funds at all times.

Sheriff's Response:

Will make sure bank has proper pledges.

GRAVES COUNTY
JOHN DAVIS, COUNTY SHERIFF
COMMENTS AND RECOMMENDATIONS
For The Year Ended December 31, 2003
(Continued)

STATE LAWS AND REGULATIONS: (Continued)

The Sheriff Should Maintain Complete and Accurate Accounting Records

KRS 68.210 and KRS 134.160 require the Sheriff to maintain complete and accurate accounting records. We noted severe deficiencies in the Sheriff's accounting records.

We recommend that the Sheriff establish and maintain proper minimum accounting records as required by KRS 68.210 by implementing following procedures:

- All checks should be issued in numerical sequence, supported by proper documentation and posted to the disbursements ledger.
- Checks should not be written for cash.
- Checks more than 90 days old should be investigated.
- Ledgers should be maintained/updated on all accounts until such accounts are closed-out.
- Any fee monies received after the close of the calendar year should be deposited to the fee account it pertains to.
- The Quarterly Report (front page) should include a reconciliation for all accounts of the Sheriff's office for the entire calendar year.
- Budget Amendments should be submitted and approved by the fiscal court for any unexpected receipts and/or expenditures.
- Receipts and expenditures ledgers should be reconciled to the Quarterly Report.
- Bookkeeper should reconcile accounts receivables to the ledgers monthly.

Sheriff's Response:

Will comply.

The Sheriff Should Establish Separate Bank Accounts For Forfeited Property And Drug Awareness

The Sheriff maintains a "Special Fund" which is used to account for court order forfeitures and other "special activities" such as payroll withholdings for scholarship awards and proceeds from calendar sales. The Sheriff should establish a separate bank account for Forfeited Property, which should be used exclusively to account for drug related law enforcement activities with property seizures and forfeited property receipts being the only deposits. Expenditures made from the Forfeited Property account should be used either for direct law enforcement purposes as required by KRS 218A.435, or as specifically directed in the court's order of forfeiture. We also recommend that the Sheriff establish a separate bank account for Drug Awareness, which should be used to account for the DARE program. We recommend that the Sheriff account for all other financial activities separately from forfeited property and drug awareness activities.

Also, KRS 218A.440 requires that each law enforcement agency seizing property and/or money, pursuant to KRS.218A.415 shall, at the close of each year, file a statement with the Auditor of Public Accounts and with the Secretary of Justice containing a detailed listing of all money and property seized in that year and the disposition thereof. No such statement has been filed. We recommend that the Sheriff file a Property Seizure and Disposition Annual Statement as required by KRS 218A.440.

GRAVES COUNTY
JOHN DAVIS, COUNTY SHERIFF
COMMENTS AND RECOMMENDATIONS
For The Year Ended December 31, 2003
(Continued)

STATE LAWS AND REGULATIONS: (Continued)

The Sheriff Should Establish Separate Bank Accounts For Forfeited Property And Drug Awareness (Continued)

At the end of the year, any unexpended funds for Forfeited Property and Drug Awareness should be carried forward rather than be submitted as excess fees, and any unexpended funds from these same two accounts should remain the property of the Sheriff's Office at the end of the Sheriff's term.

Sheriff's Response:

Will arrange for proper accounts.

INTERNAL CONTROL - REPORTABLE CONDITION AND MATERIAL WEAKNESS:

The Sheriff's Office Lacks Adequate Segregation Of Duties

The Sheriff's office lacks adequate segregation of duties. Due to the entity's diversity of official operations, small size and budget restrictions the official has limited options for establishing an adequate segregation of duties. We are recommending that the following compensating controls be implemented to offset this internal control weakness:

- The Sheriff should periodically compare a daily bank deposit to the daily checkout sheet and then compare the daily checkout sheet to the receipts ledger. Any differences should be reconciled. He could document this by initialing the bank deposit, daily check out sheet, and receipts ledger.
- The Sheriff should compare the quarterly financial report to receipts and disbursements ledgers for accuracy. The Sheriff should also compare the salaries listed on the quarterly report to the individual earning records. Any differences should be reconciled. The Sheriff could document this by initialing the quarterly financial report.
- The Sheriff should periodically compare invoices to payments. The Sheriff could document this by initialing the invoices.
- The Sheriff should periodically compare the bank reconciliation to the balance in the checkbook. Any differences should be reconciled. The Sheriff could document this by initialing the bank reconciliation and the balance in the checkbook.

Sheriff's Response:

Will attempt to meet recommendations.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Tony Smith, Graves County Judge/Executive
Honorable John Davis, Graves County Sheriff
Members of the Graves County Fiscal Court

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards

We have audited the statement of revenues, expenditures, and excess fees - regulatory basis of the Graves County Sheriff for the year ended December 31, 2003, and have issued our report thereon dated September 13, 2005. The County Sheriff's financial statement is prepared in accordance with a basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Graves County Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement. The reportable condition is described in the accompanying comments and recommendations.

- The Sheriff's Office Lacks Adequate Segregation Of Duties

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is a material weakness.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards
(Continued)

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Graves County Sheriff's financial statement for the year ended December 31, 2003, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying comments and recommendations.

- The Sheriff Should Remit \$56,541 In Excess Fees To The Fiscal Court
- The Sheriff Should Advertise For Bids For Any Purchases Of \$20,000 Or More
- The Sheriff Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral To Protect Deposits
- The Sheriff Should Maintain Complete and Accurate Accounting Records
- The Sheriff Should Establish Separate Bank Accounts For Forfeited Property And Drug Awareness

This report is intended solely for the information and use of management and the Kentucky Governor's Office for Local Development and is not intended to be and should not be used by anyone other than the specified parties.

Respectfully submitted,



Crit Luallen
Auditor of Public Accounts

Audit fieldwork completed -
September 13, 2005

